

Exhibit 11

Breathable members have a water vapor transmission rate (WVTR) that is equal to or greater than $500 \text{ g/m}^2/24 \text{ hours}$. Ideally, breathable members have WVTR of equal to or greater than $1000 \text{ g/m}^2/24 \text{ hours}$. Optimally, breathable members have WVTR of equal to or greater than $2000 \text{ g/m}^2/24 \text{ hours}$. Such materials may be used, for example as a backing member. Materials having a WVTR as high as $8,000 \text{ g/m}^2/24 \text{ hours}$ or greater may be used for side panels. The WVTR is calculated in accordance with ASTM Standard E96-95. Thus, circular samples measuring three inches in diameter are cut from each of the test materials and from a control, which is a piece of CELGARD® 2500 film from Hoechst Celanese Corporation of Sommerville, New Jersey. CELGARD® film is a microporous polypropylene film. Three samples are prepared for each material. The test dish is number 60-1 Vapometer pan distributed by Thwing-Albert Instrument Company of Philadelphia, Pennsylvania. One hundred milliliters of water is poured into each Vapometer pan and individual samples of the test materials and control materials are placed across the open tops of the individual pans. Screw-on flanges are tightened to form a seal along the edges of the pan, leaving the associated test material or control material exposed to the ambient atmosphere over a 6.5 centimeter diameter circle having an exposed area of approximately 33.17 square centimeters. The pans are placed in a forced air oven at 100°F (32°C) or 1 hour to equilibrate. The oven is a constant temperature oven with external air circulating through it to prevent water vapor accumulation inside. A suitable forced air oven is, for example, a Blue M Power-O-Matic 60 oven distributed by Blue M. Electric Company of Blue Island, Illinois. Upon completion of the equilibration, the pans are removed from the oven, weighed and immediately returned to the oven. After 24 hours, the pans are removed from the oven and weighed again. The preliminary test water vapor transmission rate values are calculated with Equation (1) below:

(I) $\text{Test WVTR} = (\text{grams weight loss over 24 hours}) \times 315.5 \text{ g/M}^2/24 \text{ hours}.$

The relative humidity within the oven is not specifically controlled.